IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 129 OF 1990.

The Cmmissioner of Income-tax,
Bombay City-III, Bombay. ... Applicant.

V/s.

M/s B. R.Films .. Respondent.

Shri Ashok Kotangale for the applicant.

Ms.Asifa Khan for the respondents.

CORAM : V.C.DAGA AND A.S.AGUIAR, JJ.

DATED : 11th July 2005.

P.C. :

. By this reference under section 256 of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court:

1. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that each movie in the case of a producer was a separate and independent industrial undertaking and consequently holding that the provisions of section 37(3D) of the Act were applicable in respect of expenses on advertisement and publicity relating

to the new picture produced in the previous year relevant to each assesment year?"

. For the reasons recorded by us in our judgment dated 1st July 2005 passed in Income Tax Reference No.397 of 1988 (**C.I.T. vs. M/s Pithwa Engg.Works**), wherein we have relied upon decision of this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the reference made to this Court for the Assessment Years 1979-80 and 1980-81, having negligible tax effect. Accordingly, reference stands returned unaswered with no order as to costs.

(A.S.AGUIAR, J.) **(V.C.DAGA, J.)**